## Management Control Evaluation Checklist Budget Execution

REGULATION NUMBER:	AR 37-49
DATE OF REGULATION:	19 Jul 96

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Assessable Unit: (Mailing address and phone number)	
<b>Function.</b> The function covered by this checklist is the distribution and execution of appropriated funds.	
<b>Purpose.</b> The purpose of this checklist is to assist assessable unit managers in evaluating the key budget execuintended to cover all controls.	ution controls outlined below. It is not
<b>Instructions.</b> Answers must be based on the actual testing of key management controls (e.g. direct observation that indicate deficiencies must be explained and corrective action indicated in supporting documentation. Thes formally evaluated at least once every five years. Certification that is evaluation has been conducted must be a Form 11-2-R (Management Control Evaluation Certification Statement).	se key management controls must be
<b>Supersession.</b> This checklist replaces the checklist for "Internal Control Checklist - Budget Execution Control Circular 11-86-2.	ls" previously published in DA
<b>Comments.</b> Submit comments regarding this checklist to : US Army Finance Command, ATTN: SAFM-BUC Indianapolis, IN 46249-3020.	C-E-B, 8899 E. 56th Street,
Evaluation conducted by: (Name, Grade, Title, Office Branch, Telephone Number)	Date of Evaluation
Evaluation Results: (Document the evaluation results on DA Form 11-2-R, in item 7)	

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	RESPONSE		TESTING ARPPROACH		<u>CH</u>		
TEST QUESTIONS:	Y E S	N O	N / A	Document Analysis	Direct Observation	Sampling	Simulation
1. Is there supporting documentation for all funding documents issued?							
2. Does the operating agency verify availability of funds with the installation prior to withdrawal?							
3. Are trends in obligation adjustments (either upward or downward), that occur after an appropriation expires, identified and analyzed to minimize reoccurrence?							
4. Are periodic reviews of obligations and unliquidated obligations performed IAW DFAS-IN Regulation 37-1 (Chapter 28)?							
5. Is all required documentation promptly provided to the supporting DAO/FAO when a commitment/obligation of funds is required?							
6. Is monthly performance against monthly obligation plans evaluated and are monthly deviations of greater than +/- 5% researched to determine the cause of the deviation?							
7. Are periodic reviews being conducted, at least quarterly, to review and analyze budget execution?							
8. Is every reasonable effort made to resolve all of an appropriation's unliquidated obligations before that appropriation closes?							
9. Is a timely distribution made each time appropriated funds are received?							

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